

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 8:19CV309
	)	
JENNY GILMORE, as Member of	)	
COMPLETE CALL SOLUTIONS, LLC,	)	
	)	
Respondent.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1.      This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C., to judicially enforce an Internal Revenue Service summons.
  
2.      Danielle L. Platt is a duly commissioned Revenue Officer of the Internal Revenue Service employed in the Small Business/Self-Employed Collection Operations of the Office of the Field Collection Northwest Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.
  
3.      The respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, resides at 7002 S. 140<sup>th</sup> Ave., Omaha, NE 68138, within the jurisdiction of this Court.
  
4.      Revenue Officer Platt is conducting an investigation into the tax liability of Complete Call Solutions LLC for the years 2015, 2016, and 2017, as set forth in the Declaration of Revenue Officer Danielle L. Platt attached hereto as Exhibit A.

5. The respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On December 13, 2018, an Internal Revenue Service summons was issued by Revenue Officer Danielle L. Platt directing the respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, to appear before Revenue Officer Platt on January 30, 2019, at 9:00 a.m. at 100 Centennial Mall No., Room 160, Lincoln, NE 68508, to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was hand delivered to the respondent, Jenny Gilmore, by Revenue Officer Danielle L. Platt, on December 18, 2018. The summons is attached hereto and incorporated herein as Exhibit B.

7. On January 30, 2019, Revenue Officer Danielle L. Platt was unable to meet with the respondent as funding for travel was not authorized due to the government shutdown. On February 7, 2019, Revenue Officer Platt provided the respondent, Jenny Gilmore, with a letter rescheduling the appointment to February 12, 2019, at 11:00 a.m.

8. On February 12, 2019, the respondent, Jenny Gilmore, appeared but refused to comply with the summons by not producing the books, records, and other documents demanded in the summons or by not giving testimony as to the matters requested in said summons. An extension was granted until February 27, 2019.

9. On February 27, 2019, the respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, appeared but refused to comply with the summons by not producing the books, records, and other documents demanded in the summons or by not giving testimony as to the matters requested in said summons. Respondent's refusal to comply with the summons

continues to date as set forth in the Declaration of Revenue Officer Danielle L. Platt attached hereto as Exhibit A.

10. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

12. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of Complete Call Solutions LLC for the years 2015, 2016, and 2017, as is evidenced by the Declaration of Danielle L. Platt attached hereto and incorporated herein as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Danielle L. Platt or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Platt, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

JOSEPH P. KELLY  
United States Attorney

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Date: July 12, 2019

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No.
	)	
JENNY GILMORE, as Member of	)	
COMPLETE CALL SOLUTIONS LLC,	)	
	)	
Respondent.	)	

**DECLARATION**

DANIELLE L. PLATT declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Collection Operations of the Office of the Field Collection Northwest Area, Internal Revenue Service at 100 Centennial Mall No., Room 160, Lincoln, NE 68508-3859.

2. In my capacity as a Revenue Officer I am conducting an investigation into the tax liability of Complete Call Solutions LLC for the calendar years ended December 31, 2015, December 31, 2016, and December 31, 2017.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on December 13, 2018, an administrative summons, Internal Revenue Service Form 6638, to Jenny Gilmore, as Member of Complete Call Solutions LLC, to give testimony and to produce for examination

<b>EXHIBIT A</b>
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books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit B.

4. In accordance with Section 7603 of Title 26, U.S.C., on December 18, 2018, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Jenny Gilmore, as Member of Complete Call Solutions LLC, by personal delivery, which contained the attestation required by I.R.C. § 7603, as evidenced in the certificate of service on the reverse side of the summons.

5. On January 30, 2019, I was unable to meet with the respondent as funding for travel was not authorized due to the government shutdown. On February 7, 2019, I provided the respondent, Jenny Gilmore, with a letter rescheduling the appointment to February 12, 2019 at 11:00 a.m. On February 12, 2019, the respondent, Jenny Gilmore, appeared but refused to comply with the summons by not producing the books, records, and other documents demanded in the summons or by not giving testimony as to the matters requested in said summons. An extension was granted until February 27, 2019.

6. On February 27, 2019, the respondent, Jenny Gilmore, appeared but refused to comply with the summons by not producing the books, records, and other documents demanded in the summons or by not giving testimony as to the matters requested in said

summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of Complete Call Solutions LLC for the calendar years ended December 31, 2015, December 31, 2016, and December 31, 2017.

10. No Department of Justice referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect with respect to Complete Call Solutions LLC for the years under investigation.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 20<sup>th</sup> day of May, 2019.



DANIELLE L. PLATT  
REVENUE OFFICER



# Summons

## Income Tax Return

In the matter of COMPLETE CALL SOLUTIONS LLC, 5332 S 138TH ST STE 305, OMAHA, NE 68137-2945  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) Small Business / Self Employed  
 Periods: Form 1120 for the fiscal periods ended December 31, 2015, December 31, 2016 and December 31, 2017.

### The Commissioner of Internal Revenue

To: JENNY GILMORE, MEMBER  
 At: 7002 S 140TH AVE, OMAHA, NE 68138-6231

You are hereby summoned and required to appear before DANIELLE L PLATT, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2015, 2016 AND 2017

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2015, 2016 AND 2017

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

100 CENTENNIAL MALL NO, ROOM 160, LINCOLN, NE 68508-3859 (402) 473-4675

Place and time for appearance: At 5332 S 138TH ST STE 305, OMAHA, NE 68137-2945



Department of the Treasury  
 Internal Revenue Service  
[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev.10-2010)  
 Catalog Number 61828W

on the 30th day of January, 2019 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 13th day of December, 2018

DANIELLE L PLATT  
 Signature of issuing officer

REVENUE OFFICER  
 Title

Signature of approving officer (if applicable)

**EXHIBIT  
B**

Title

**Original -- to be kept by IRS**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

December 18, 2018

Time

9:00 AM

How



I handed an attested copy of the summons to the person to whom it was directed.

Jenny Silmore

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Danielle L Platt

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Danielle L Platt

Title

Revenue Officer